IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JAIPUR BENCH, JAIPUR

ORDER

Assistant Commissioner, Commercial Taxes, AE, Alwar

Vs.

M/s. Ajanta Soya Limited, Bhiwadi

S.B. Sales Tax Revision Petition No. 268/2005

Date of order :: July 20, 2007

PRESENT
HON'BLE DR. JUSTICE VINEET KOTHARI

Mr. Amit Ratnawat on behalf of Mr. R.B. Mathur for the petitioner
Mr. Devendra Kumar for the respondent

BY THE COURT:

By the concurrent orders, two appellate authorities below have found that since the freight charges were separately charged by the respondent assessee, they could not form part of the sale price and taxable turnover in the hands of respondent assessee.

Heard learned counsels for the parties.

No material on record has been brought by the Revenue which could establish that the freight was not separately charged but was part of the sale price when the goods in question were sold ex-works or free on originating station by the respondent assessee. In the absence of any contrary material, relying upon the terms of the contract, both the appellate authorities appear to have rightly held that the freight charges in question could not be taxed in the hands of the respondent assessee. In the opinion of this court, no question of law arises so as to require determination under Section 86 of the RST Act, 1994.

The revision petition being devoid of merit, is dismissed.

(Dr.VINEET KOTHARI),J.

Pramod